

**Listing of Claims:**

1. (Currently Amended) An absorbent article comprising:  
an absorbent body comprising a pulp fiber and a super  
absorbent polymer, in which a content of the super absorbent  
polymer is not less than 55% by weight; ~~and~~

5       a top sheet which is liquid permeable and ~~uses a non-woven  
fabric to cover~~ covers the absorbent body, wherein the top sheet  
includes a non-woven fabric;

      a liquid-permeable upper sheet; and

      a liquid-impermeable lower sheet;

10             wherein the top sheet and the absorbent body are situated  
between the liquid-permeable upper sheet and the liquid-  
impermeable lower sheet; and

      wherein a fiber thickness, a wet strength, and a basis  
weight of the non-woven fabric in the top sheet are set to be not  
15       more than 2.0 denier, not less than 300 g/25 mm, and not less  
than 10 g/m<sup>2</sup>, respectively.

Claims 2 and 3 (Canceled).

4. (Previously Presented) The absorbent article as claimed  
in claim 1, wherein at least a portion of the non-woven fabric in  
the top sheet is subjected to a hydrophilic treatment.

5 5. (Currently Amended) The absorbent article as claimed in claim 1, wherein the super absorbent polymer ~~further meets the following 1) to 3)~~ has absorption capability conditions capabilities such that: 1) an absorption speed of 30 cc of artificial urine is 50 seconds or less, 2) an absorbed amount of artificial urine under a pressure of 20 g/cm<sup>2</sup> is 28 cc/g or more, and 3) a moisture absorbing blocking rate is 50% or less.

6. (Currently Amended) The absorbent article as claimed in claim 5, wherein the absorbent body comprises a ~~single~~ layer of the pulp fiber and a mixed layer of the pulp fiber and the super absorbent polymer.

7. (New) The absorbent article of claim 1, wherein the top sheet is a single sheet having an overlapping portion.

8. (New) The absorbent article of claim 1, wherein the top sheet is conterminous with the absorbent body.

9. (New) The absorbent article of claim 1, further comprising an outer layer non-woven fabric arranged alongside the liquid-impermeable lower sheet on an opposite side from the top sheet and absorbent body.

10. (New) The absorbent article of claim 9, wherein the liquid-permeable upper sheet is partly in contact with the outer layer non-woven fabric.

11. (New) The absorbent article of claim 10, wherein the liquid-impermeable lower sheet is in contact with the outer layer non-woven fabric.

12. (New) The absorbent article of claim 9, wherein the liquid-impermeable lower sheet is in contact with the outer layer non-woven fabric.

13. (New) The absorbent article of claim 1, further comprising water-repellent non-woven fabrics for forming three-dimensional gathers arranged on the liquid-permeable upper sheet at side edge portions of the absorbent body.

14. (New) The absorbent article of claim 1, wherein the liquid-permeable upper sheet and the liquid-impermeable lower sheet are both in contact with the top sheet.